

**PUBLIC CHAPTER NO. 19**

**SENATE BILL NO. 443**

**By Burchett**

**Substituted for: House Bill No. 1919**

**By Rinks**

AN ACT to amend Tennessee Code Annotated, Title 62, Chapter 1, Part 1, relative to the practice of accountancy.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 62-1-117(a)(1), is amended by deleting the language: "However, such individuals shall notify the board of their intent to enter the state under this provision and of any pending disciplinary action by any other board." and substituting instead the following language:

Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in § 62-1-117(a)(3).

SECTION 2. Tennessee Code Annotated, Section 62-1-117(a)(2), is amended by deleting the language: "However, such individuals shall notify the board of their intent to enter the date under this provision and comply with the provisions of § 62-1-107(f)." and substituting instead the following language:

Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in § 62-1-117(a)(3).

SECTION 3. Tennessee Code Annotated, Section 62-1-117(a)(3), is amended by deleting the subdivision in its entirety and substituting instead the following:

(3) An individual licensee of another state exercising the privilege afforded under this section and the CPA firm that employs the licensee, as a condition of the grant of this privilege, hereby simultaneously consent to the following:

(A) To the personal and subject matter jurisdiction and disciplinary authority of the board;

(B) To comply with this chapter and the board's rules;

(C) That in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a CPA firm; and

(D) To the appointment of the state board which issued the license as the agent upon whom process may be served in the action or proceeding by this board against the licensee.

SECTION 4. Tennessee Code Annotated, Section 62-1-106(c), is amended by deleting the language "one hundred twenty (120) days" wherever it appears and substituting instead the language "two hundred (200) days".

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: March 29, 2007**



RON RAMSEY, SPEAKER  
SENATE OF THE SENATE



JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 11th day of April 2007**



PHIL BREDESEN, GOVERNOR